

IN RE: AMENDMENT OF IDAHO CHILD)	
SUPPORT GUIDELINES, (I.C.S.G.) IN THE)	ORDER AMENDING
IDAHO RULES OF CIVIL PROCEDURE,)	RULES
(I.R.C.P.) AMENDMENTS TO SECTIONS)	
3, 6, 8 , 10(a), 10(g)(2) and 11)	
)	

The report of the annual meeting of the Child Support Guidelines Committee having been submitted to the Court recommending changes in the content and substance of the Child Support Guidelines and the Court having fully considered the same;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Child Support Guidelines (I.C.S.G.), as they appear in the Idaho Rules of Civil Procedure (I.R.C.P.) in the volume published by the Idaho Code Commission be, and they are hereby, amended as follows:

1. That Section 3 of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.) be, and the same is hereby, amended to read as follows:

Section 3. Function of Guidelines. The Guidelines are premised upon the following general assumptions: (a) the costs of rearing a child are reasonably related to family income, and the proportion of family income allocated to child support remains relatively constant in relation to total household expenditures at all income levels; (b) in relation to gross income, there is a gradual decline in that proportion as income increases; and (c) the Guidelines amount is the appropriate average amount of support during the minority of the child at a given parental income, so that age-specific expenses do not alter the Guidelines amount. These assumptions may not be accurate in all cases. The amount resulting from the application of the Guidelines, which includes the basic child support calculation and all adjustments, is the amount of child support to be awarded unless evidence establishes that amount to be inappropriate. In such case the court shall set forth on the record the dollar amount of support that the Guidelines would require and set forth the circumstances justifying departure from the Guidelines; and (d) child support received and the custodial parent's share of support are spent on the child(ren).

2. That Section 6 of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.) be, and the same is hereby, amended to read as follows:

Section 6. Guidelines Income Determination – Income Defined. For purposes of these Guidelines, Guidelines Income shall include: (a) the gross income of the parents and (b) if applicable, fringe benefits and/or potential income; less adjustments as set forth in Section 7.

(a) Gross Income Defined.

(2) Rents and business income. For rents, royalties, or income derived from a trade or business (whether carried on as a sole proprietorship, partnership, or closely held corporation), gross income is defined as gross receipts minus ordinary and necessary expenses required to carry on the trade or business or to earn rents and royalties. Excluded from ordinary and necessary expenses under these Guidelines are expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support. In general, income and expenses from self-employment or operation of a business should be carefully reviewed to determine the level of gross income of the parent to satisfy a child support obligation. This amount may differ from a determination of business income for tax purposes. Additionally, specifically permitted are the following deductions, unless, in the sole discretion of the Court, permitting any or all of such deductions would result in an ~~unequitable~~ inequitable or inappropriate amount of child support in view of all the circumstances:

(c) Potential Income.

(1) Potential earned income. If a parent is voluntarily unemployed or underemployed, child support shall be based on gross potential income, except that potential income should not be included for a parent that is physically or mentally incapacitated. A parent shall not be deemed underemployed if gainfully employed on a full-time basis at the same or similar occupation in which he/she was employed for more than six months before the filing of the action or separation of the parties, whichever occurs first. On post-judgment motions, the six month period is calculated from the date the motion is filed. Ordinarily, a parent shall not be deemed underemployed if the parent is caring for a child not more than 6 months of age. Determination of potential income shall be made according to any or all of the following methods, as appropriate:

3. That Section 8 of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.), including the example, be, and the same is hereby, amended to read as follows:

Section 8. Adjustments to the Award of Basic Child Support.

(a) **Child Care Costs.** A basic child support ~~award~~ calculation does not cover work-related child care expenses. The court may order a sharing of reasonable work-related child care expenses incurred by either party in proportion to their Guideline Income.³ If the court imputes income to a student parent, then the court may order up to a pro-rata sharing of the student's reasonable child care expenses while attending school. If ordered, these payments shall be directly between the parties, unless agreed otherwise. The court may consider whether the federal child care tax credit for such minor is available as a benefit to a parent.

(c) **Tax Benefits.** The actual federal and state income tax benefits recognized by the party entitled to claim the federal child dependency exemption should be considered in making a child support award. The parties may agree to an allocation of the dependency benefits. Otherwise, the court should assign the dependency exemption(s) to the parent who has the greater tax benefit calculated from the tables below using the marital status and guidelines income of each parent at the time of the child support award calculation. The parent not receiving the exemption(s) is entitled to a pro rata share of the income tax benefit or child tax credit in proportion to his/her share of the guidelines income. The pro rata share of the income tax benefit will be either a credit against or in addition to ~~the~~ basic child support ~~obligation~~ and shall be included in the child support order.

³ ~~If the court imputes income to a student parent, then the court may order up to a pro-rata sharing of the student's reasonable child care expenses while attending school.~~

NOTE: These Guidelines attempt to calculate a deduction that is accurate as of the date the chart is implemented; however, the tax laws may change and the court may deviate from these calculations upon a showing that it is not accurate in a particular case. Parties should bear in mind if they wish to contest a calculation that this chart includes tax calculations for a dependency exemption for each dependent and child tax credits, and does not include a calculation for a child care tax credit or an earned income credit.

Example: Divorced couple, both single, with three children:

	<u>Father</u>	<u>Mother</u>
Overnights:	Parent does not have custody	Parent has custody
Guidelines Income:	\$60,000	\$20,000

Tax benefits:	\$2,100	\$1,500
	2,100	600
	<u>2,100</u>	<u>400</u>
	\$6,300	\$2,500

Father shall receive exemptions since total benefit of \$6,300 exceeds mother's total benefit of \$2,500.

Mother's pro rata share is 25% (\$20,000 / \$80,000). Therefore, in addition to ~~the~~ basic child support ~~award~~, mother will receive a \$525 annual addition (25% x \$2,100) or \$43.75 addition per month for each child, a total monthly addition of \$131.25.

For purposes of calculation of the Idaho child support obligation, tax benefit includes both the **dependency exemption** benefit and the **child tax credit** benefit. The tax benefit includes the refundable and nonrefundable portion of the child tax credit. The **child tax credit** of \$1,000 is not available in the year a child turns 17 or thereafter. To determine the tax benefit to a parent with a child over 17, go to the last column to the right for the number of children in the calculation, and use only the amount in that column in excess of \$1,000.

For example, a remarried parent with four children, one child over 17, and Guidelines Income of \$33,000, the tax benefit amounts per child would be \$1,600, \$1,500, \$1,500, and \$0, since the fourth child column is only \$800. However, if the same parent had Guidelines Income of \$45,000, the tax benefit amounts would be \$1,800, \$1,800, \$1,700, and \$700, since the fourth child column is \$1,700.

(d) Health insurance premiums and health care expenses not covered by insurance.

(1) For each child support order, consideration should be given to provision of adequate health insurance coverage for the child. Such health insurance should normally be provided by the parent that can obtain suitable coverage through an employer at the lower cost. The actual cost paid by either party for health insurance premiums or for health care expenses for the children not covered or paid in full by insurance, including, but not limited to orthodontic, optical, and dental, shall be prorated between the parents in proportion to their Guidelines Income. These payments shall be in addition to ~~the~~ basic child support ~~award~~ and will be paid directly between the parties; however, the ~~the~~ prorata share of the monthly insurance premium may instead be either a credit against or in addition to ~~the~~ basic child support ~~obligation~~.

4. That Section 10(a) of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.) be, and the same is hereby repealed and the following adopted to read as follows:

Section 10. Computations.

(a) **Basic Child Support.** The basic child support obligation shall be based upon the Guidelines Income of both parents, according to the rates set out in the schedules below: (the amounts are rounded off to the nearest dollar)

One (1) Child		Per Month	Per Year
18%	of the 1st \$ 10,000 of combined Guidelines Income	150	1,800
17%	of the next \$ 10,000 of combined Guidelines Income	142	1,700
15%	of the next \$ 10,000 of combined Guidelines Income	125	1,500
14%	of the next \$ 10,000 of combined Guidelines Income	117	1,400
13%	of the next \$ 10,000 of combined Guidelines Income	108	1,300
12%	of the next \$ 20,000 of combined Guidelines Income	200	2,400
9%	of the next \$ 20,000 of combined Guidelines Income	150	1,800
6%	of the next \$ 20,000 of combined Guidelines Income	100	1,200
5%	of the next \$ 20,000 of combined Guidelines Income	83	1,000
5%	of the next \$ 20,000 of combined Guidelines Income	83	1,000
		1,258	15,100
5%	of the next \$150,000 of combined Guideline Income		
Two (2) Children		Per Month	Per Year
26%	of the 1st \$ 10,000 of combined Guidelines Income	217	2,600
25%	of the next \$ 10,000 of combined Guidelines Income	208	2,500
23%	of the next \$ 10,000 of combined Guidelines Income	192	2,300
22%	of the next \$ 10,000 of combined Guidelines Income	183	2,200
20%	of the next \$ 10,000 of combined Guidelines Income	167	2,000
17%	of the next \$ 20,000 of combined Guidelines Income	283	3,400
13%	of the next \$ 20,000 of combined Guidelines Income	217	2,600
9%	of the next \$ 20,000 of combined Guidelines Income	150	1,800
8%	of the next \$ 20,000 of combined Guidelines Income	133	1,600
8%	of the next \$ 20,000 of combined Guidelines Income	133	1,600
		1,883	22,600
8%	of the next \$150,000 of combined Guideline Income		

Three (3) Children		Per Month	Per Year
30%	of the 1st \$ 10,000 of combined Guidelines Income	250	3,000
29%	of the next \$ 10,000 of combined Guidelines Income	242	2,900
27%	of the next \$ 10,000 of combined Guidelines Income	225	2,700
26%	of the next \$ 10,000 of combined Guidelines Income	217	2,600
24%	of the next \$ 10,000 of combined Guidelines Income	200	2,400
20%	of the next \$ 20,000 of combined Guidelines Income	333	4,000
16%	of the next \$ 20,000 of combined Guidelines Income	267	3,200
12%	of the next \$ 20,000 of combined Guidelines Income	200	2,400
11%	of the next \$ 20,000 of combined Guidelines Income	183	2,200
11%	of the next \$ 20,000 of combined Guidelines Income	183	2,200
		2,300	27,600
11%	of the next \$150,000 of combined Guideline Income		
Four (4) Children		Per Month	Per Year
33%	of the 1st \$ 10,000 of combined Guidelines Income	275	3,300
32%	of the next \$ 10,000 of combined Guidelines Income	267	3,200
30%	of the next \$ 10,000 of combined Guidelines Income	250	3,000
29%	of the next \$ 10,000 of combined Guidelines Income	242	2,900
27%	of the next \$ 10,000 of combined Guidelines Income	225	2,700
22%	of the next \$ 20,000 of combined Guidelines Income	367	4,400
18%	of the next \$ 20,000 of combined Guidelines Income	300	3,600
14%	of the next \$ 20,000 of combined Guidelines Income	233	2,800
13%	of the next \$ 20,000 of combined Guidelines Income	217	2,600
13%	of the next \$ 20,000 of combined Guidelines Income	217	2,600
		2,592	31,100
13%	of the next \$150,000 of combined Guideline Income		
Five (5) Children		Per Month	Per Year
36%	of the 1st \$ 10,000 of combined Guidelines Income	300	3,600
35%	of the next \$ 10,000 of combined Guidelines Income	292	3,500
33%	of the next \$ 10,000 of combined Guidelines Income	275	3,300
32%	of the next \$ 10,000 of combined Guidelines Income	267	3,200
30%	of the next \$ 10,000 of combined Guidelines Income	250	3,000
24%	of the next \$ 20,000 of combined Guidelines Income	400	4,800
20%	of the next \$ 20,000 of combined Guidelines Income	333	4,000
16%	of the next \$ 20,000 of combined Guidelines Income	267	3,200
15%	of the next \$ 20,000 of combined Guidelines Income	250	3,000
15%	of the next \$ 20,000 of combined Guidelines Income	250	3,000
		2,883	34,600
15%	of the next \$150,000 of combined Guideline Income		

Samples of these obligations are set forth in the following Basic Monthly Child Support Guidelines Schedule:

**BASIC MONTHLY
CHILD SUPPORT
GUIDELINES
SCHEDULE**

**NUMBER OF
CHILDREN
(PAYMENT AMOUNT BY
MONTH)**

Combined Gross Monthly Income	One	Two	Three	Four	Five	Annual Income
\$500	\$90	\$130	\$150	\$165	\$180	\$6,000
\$600	\$108	\$156	\$180	\$198	\$216	\$7,200
\$700	\$126	\$182	\$210	\$231	\$252	\$8,400
\$800	\$144	\$208	\$240	\$264	\$288	\$9,600
\$900	\$161	\$233	\$269	\$296	\$323	\$10,800
\$1,000	\$178	\$258	\$298	\$328	\$358	\$12,000
\$1,100	\$195	\$283	\$327	\$360	\$393	\$13,200
\$1,200	\$212	\$308	\$356	\$392	\$428	\$14,400
\$1,300	\$229	\$333	\$385	\$424	\$463	\$15,600
\$1,400	\$246	\$358	\$414	\$456	\$498	\$16,800
\$1,500	\$263	\$383	\$443	\$488	\$533	\$18,000
\$1,600	\$280	\$408	\$472	\$520	\$568	\$19,200
\$1,700	\$297	\$433	\$501	\$552	\$603	\$20,400
\$1,800	\$312	\$456	\$528	\$582	\$636	\$21,600
\$1,900	\$327	\$479	\$555	\$612	\$669	\$22,800
\$2,000	\$342	\$502	\$582	\$642	\$702	\$24,000
\$2,100	\$357	\$525	\$609	\$672	\$735	\$25,200
\$2,200	\$372	\$548	\$636	\$702	\$768	\$26,400
\$2,300	\$387	\$571	\$663	\$732	\$801	\$27,600
\$2,400	\$402	\$594	\$690	\$762	\$834	\$28,800
\$2,500	\$417	\$617	\$717	\$792	\$867	\$30,000
\$2,600	\$431	\$639	\$743	\$821	\$899	\$31,200
\$2,700	\$445	\$661	\$769	\$850	\$931	\$32,400
\$2,800	\$459	\$683	\$795	\$879	\$963	\$33,600
\$2,900	\$473	\$705	\$821	\$908	\$995	\$34,800
\$3,000	\$487	\$727	\$847	\$937	\$1,027	\$36,000
\$3,100	\$501	\$749	\$873	\$966	\$1,059	\$37,200
\$3,200	\$515	\$771	\$899	\$995	\$1,091	\$38,400
\$3,300	\$529	\$793	\$925	\$1,024	\$1,123	\$39,600
\$3,400	\$542	\$813	\$949	\$1,051	\$1,153	\$40,800
\$3,500	\$555	\$833	\$973	\$1,078	\$1,183	\$42,000

\$3,600	\$568	\$853	\$997	\$1,105	\$1,213	\$43,200
\$3,700	\$581	\$873	\$1,021	\$1,132	\$1,243	\$44,400
\$3,800	\$594	\$893	\$1,045	\$1,159	\$1,273	\$45,600
\$3,900	\$607	\$913	\$1,069	\$1,186	\$1,303	\$46,800
\$4,000	\$620	\$933	\$1,093	\$1,213	\$1,333	\$48,000
\$4,100	\$633	\$953	\$1,117	\$1,240	\$1,363	\$49,200
\$4,200	\$646	\$972	\$1,140	\$1,266	\$1,391	\$50,400
\$4,300	\$658	\$989	\$1,160	\$1,288	\$1,415	\$51,600
\$4,400	\$670	\$1,006	\$1,180	\$1,310	\$1,439	\$52,800
\$4,500	\$682	\$1,023	\$1,200	\$1,332	\$1,463	\$54,000
\$4,600	\$694	\$1,040	\$1,220	\$1,354	\$1,487	\$55,200
\$4,700	\$706	\$1,057	\$1,240	\$1,376	\$1,511	\$56,400
\$4,800	\$718	\$1,074	\$1,260	\$1,398	\$1,535	\$57,600
\$4,900	\$730	\$1,091	\$1,280	\$1,420	\$1,559	\$58,800
\$5,000	\$742	\$1,108	\$1,300	\$1,442	\$1,583	\$60,000
\$5,100	\$754	\$1,125	\$1,320	\$1,464	\$1,607	\$61,200
\$5,200	\$766	\$1,142	\$1,340	\$1,486	\$1,631	\$62,400
\$5,300	\$778	\$1,159	\$1,360	\$1,508	\$1,655	\$63,600
\$5,400	\$790	\$1,176	\$1,380	\$1,530	\$1,679	\$64,800
\$5,500	\$802	\$1,193	\$1,400	\$1,552	\$1,703	\$66,000
\$5,600	\$814	\$1,210	\$1,420	\$1,574	\$1,727	\$67,200
\$5,700	\$826	\$1,227	\$1,440	\$1,596	\$1,751	\$68,400
\$5,800	\$838	\$1,244	\$1,460	\$1,618	\$1,775	\$69,600
\$5,900	\$848	\$1,259	\$1,477	\$1,637	\$1,797	\$70,800
\$6,000	\$857	\$1,272	\$1,493	\$1,655	\$1,817	\$72,000
\$6,100	\$866	\$1,285	\$1,509	\$1,673	\$1,837	\$73,200
\$6,200	\$875	\$1,298	\$1,525	\$1,691	\$1,857	\$74,400
\$6,300	\$884	\$1,311	\$1,541	\$1,709	\$1,877	\$75,600
\$6,400	\$893	\$1,324	\$1,557	\$1,727	\$1,897	\$76,800
\$6,500	\$902	\$1,337	\$1,573	\$1,745	\$1,917	\$78,000
\$6,600	\$911	\$1,350	\$1,589	\$1,763	\$1,937	\$79,200
\$6,700	\$920	\$1,363	\$1,605	\$1,781	\$1,957	\$80,400
\$6,800	\$929	\$1,376	\$1,621	\$1,799	\$1,977	\$81,600
\$6,900	\$938	\$1,389	\$1,637	\$1,817	\$1,997	\$82,800
\$7,000	\$947	\$1,402	\$1,653	\$1,835	\$2,017	\$84,000
\$7,100	\$956	\$1,415	\$1,669	\$1,853	\$2,037	\$85,200
\$7,200	\$965	\$1,428	\$1,685	\$1,871	\$2,057	\$86,400
\$7,300	\$974	\$1,441	\$1,701	\$1,889	\$2,077	\$87,600
\$7,400	\$983	\$1,454	\$1,717	\$1,907	\$2,097	\$88,800
\$7,500	\$992	\$1,467	\$1,733	\$1,925	\$2,117	\$90,000
\$7,600	\$998	\$1,476	\$1,745	\$1,939	\$2,133	\$91,200
\$7,700	\$1,004	\$1,485	\$1,757	\$1,953	\$2,149	\$92,400
\$7,800	\$1,010	\$1,494	\$1,769	\$1,967	\$2,165	\$93,600
\$7,900	\$1,016	\$1,503	\$1,781	\$1,981	\$2,181	\$94,800
\$8,000	\$1,022	\$1,512	\$1,793	\$1,995	\$2,197	\$96,000
\$8,100	\$1,028	\$1,521	\$1,805	\$2,009	\$2,213	\$97,200
\$8,200	\$1,034	\$1,530	\$1,817	\$2,023	\$2,229	\$98,400
\$8,300	\$1,040	\$1,539	\$1,829	\$2,037	\$2,245	\$99,600

\$8,400	\$1,046	\$1,548	\$1,841	\$2,051	\$2,261	\$100,800
\$8,500	\$1,052	\$1,557	\$1,853	\$2,065	\$2,277	\$102,000
\$8,600	\$1,058	\$1,566	\$1,865	\$2,079	\$2,293	\$103,200
\$8,700	\$1,064	\$1,575	\$1,877	\$2,093	\$2,309	\$104,400
\$8,800	\$1,070	\$1,584	\$1,889	\$2,107	\$2,325	\$105,600
\$8,900	\$1,076	\$1,593	\$1,901	\$2,121	\$2,341	\$106,800
\$9,000	\$1,082	\$1,602	\$1,913	\$2,135	\$2,357	\$108,000
\$9,100	\$1,088	\$1,611	\$1,925	\$2,149	\$2,373	\$109,200
\$9,200	\$1,093	\$1,619	\$1,937	\$2,163	\$2,388	\$110,400
\$9,300	\$1,098	\$1,627	\$1,948	\$2,176	\$2,403	\$111,600
\$9,400	\$1,103	\$1,635	\$1,959	\$2,189	\$2,418	\$112,800
\$9,500	\$1,108	\$1,643	\$1,970	\$2,202	\$2,433	\$114,000
\$9,600	\$1,113	\$1,651	\$1,981	\$2,215	\$2,448	\$115,200
\$9,700	\$1,118	\$1,659	\$1,992	\$2,228	\$2,463	\$116,400
\$9,800	\$1,123	\$1,667	\$2,003	\$2,241	\$2,478	\$117,600
\$9,900	\$1,128	\$1,675	\$2,014	\$2,254	\$2,493	\$118,800
\$10,000	\$1,133	\$1,683	\$2,025	\$2,267	\$2,508	\$120,000
\$10,100	\$1,138	\$1,691	\$2,036	\$2,280	\$2,523	\$121,200
\$10,200	\$1,143	\$1,699	\$2,047	\$2,293	\$2,538	\$122,400
\$10,300	\$1,148	\$1,707	\$2,058	\$2,306	\$2,553	\$123,600
\$10,400	\$1,153	\$1,715	\$2,069	\$2,319	\$2,568	\$124,800
\$10,500	\$1,158	\$1,723	\$2,080	\$2,332	\$2,583	\$126,000
\$10,600	\$1,163	\$1,731	\$2,091	\$2,345	\$2,598	\$127,200
\$10,700	\$1,168	\$1,739	\$2,102	\$2,358	\$2,613	\$128,400
\$10,800	\$1,173	\$1,747	\$2,113	\$2,371	\$2,628	\$129,600
\$10,900	\$1,178	\$1,755	\$2,124	\$2,384	\$2,643	\$130,800
\$11,000	\$1,183	\$1,763	\$2,135	\$2,397	\$2,658	\$132,000
\$11,100	\$1,188	\$1,771	\$2,146	\$2,410	\$2,673	\$133,200
\$11,200	\$1,193	\$1,779	\$2,157	\$2,423	\$2,688	\$134,400
\$11,300	\$1,198	\$1,787	\$2,168	\$2,436	\$2,703	\$135,600
\$11,400	\$1,203	\$1,795	\$2,179	\$2,449	\$2,718	\$136,800
\$11,500	\$1,208	\$1,803	\$2,190	\$2,462	\$2,733	\$138,000
\$11,600	\$1,213	\$1,811	\$2,201	\$2,475	\$2,748	\$139,200
\$11,700	\$1,218	\$1,819	\$2,212	\$2,488	\$2,763	\$140,400
\$11,800	\$1,223	\$1,827	\$2,223	\$2,501	\$2,778	\$141,600
\$11,900	\$1,228	\$1,835	\$2,234	\$2,514	\$2,793	\$142,800
\$12,000	\$1,233	\$1,843	\$2,245	\$2,527	\$2,808	\$144,000
\$12,100	\$1,238	\$1,851	\$2,256	\$2,540	\$2,823	\$145,200
\$12,200	\$1,243	\$1,859	\$2,267	\$2,553	\$2,838	\$146,400
\$12,300	\$1,248	\$1,867	\$2,278	\$2,566	\$2,853	\$147,600
\$12,400	\$1,253	\$1,875	\$2,289	\$2,579	\$2,868	\$148,800
\$12,500	\$1,258	\$1,883	\$2,300	\$2,592	\$2,883	\$150,000
\$12,600	\$1,263	\$1,891	\$2,311	\$2,605	\$2,898	\$151,200
\$12,700	\$1,268	\$1,899	\$2,322	\$2,618	\$2,913	\$152,400
\$12,800	\$1,273	\$1,907	\$2,333	\$2,631	\$2,928	\$153,600
\$12,900	\$1,278	\$1,915	\$2,344	\$2,644	\$2,943	\$154,800
\$13,000	\$1,283	\$1,923	\$2,355	\$2,657	\$2,958	\$156,000
\$13,100	\$1,288	\$1,931	\$2,366	\$2,670	\$2,973	\$157,200

\$13,200	\$1,293	\$1,939	\$2,377	\$2,683	\$2,988	\$158,400
\$13,300	\$1,298	\$1,947	\$2,388	\$2,696	\$3,003	\$159,600
\$13,400	\$1,303	\$1,955	\$2,399	\$2,709	\$3,018	\$160,800
\$13,500	\$1,308	\$1,963	\$2,410	\$2,722	\$3,033	\$162,000
\$13,600	\$1,313	\$1,971	\$2,421	\$2,735	\$3,048	\$163,200
\$13,700	\$1,318	\$1,979	\$2,432	\$2,748	\$3,063	\$164,400
\$13,800	\$1,323	\$1,987	\$2,443	\$2,761	\$3,078	\$165,600
\$13,900	\$1,328	\$1,995	\$2,454	\$2,774	\$3,093	\$166,800
\$14,000	\$1,333	\$2,003	\$2,465	\$2,787	\$3,108	\$168,000
\$14,100	\$1,338	\$2,011	\$2,476	\$2,800	\$3,123	\$169,200
\$14,200	\$1,343	\$2,019	\$2,487	\$2,813	\$3,138	\$170,400
\$14,300	\$1,348	\$2,027	\$2,498	\$2,826	\$3,153	\$171,600
\$14,400	\$1,353	\$2,035	\$2,509	\$2,839	\$3,168	\$172,800
\$14,500	\$1,358	\$2,043	\$2,520	\$2,852	\$3,183	\$174,000
\$14,600	\$1,363	\$2,051	\$2,531	\$2,865	\$3,198	\$175,200
\$14,700	\$1,368	\$2,059	\$2,542	\$2,878	\$3,213	\$176,400
\$14,800	\$1,373	\$2,067	\$2,553	\$2,891	\$3,228	\$177,600
\$14,900	\$1,378	\$2,075	\$2,564	\$2,904	\$3,243	\$178,800
\$15,000	\$1,383	\$2,083	\$2,575	\$2,917	\$3,258	\$180,000
\$15,100	\$1,388	\$2,091	\$2,586	\$2,930	\$3,273	\$181,200
\$15,200	\$1,393	\$2,099	\$2,597	\$2,943	\$3,288	\$182,400
\$15,300	\$1,398	\$2,107	\$2,608	\$2,956	\$3,303	\$183,600
\$15,400	\$1,403	\$2,115	\$2,619	\$2,969	\$3,318	\$184,800
\$15,500	\$1,408	\$2,123	\$2,630	\$2,982	\$3,333	\$186,000
\$15,600	\$1,413	\$2,131	\$2,641	\$2,995	\$3,348	\$187,200
\$15,700	\$1,418	\$2,139	\$2,652	\$3,008	\$3,363	\$188,400
\$15,800	\$1,423	\$2,147	\$2,663	\$3,021	\$3,378	\$189,600
\$15,900	\$1,428	\$2,155	\$2,674	\$3,034	\$3,393	\$190,800
\$16,000	\$1,433	\$2,163	\$2,685	\$3,047	\$3,408	\$192,000
\$16,100	\$1,438	\$2,171	\$2,696	\$3,060	\$3,423	\$193,200
\$16,200	\$1,443	\$2,179	\$2,707	\$3,073	\$3,438	\$194,400
\$16,300	\$1,448	\$2,187	\$2,718	\$3,086	\$3,453	\$195,600
\$16,400	\$1,453	\$2,195	\$2,729	\$3,099	\$3,468	\$196,800
\$16,500	\$1,458	\$2,203	\$2,740	\$3,112	\$3,483	\$198,000
\$16,600	\$1,463	\$2,211	\$2,751	\$3,125	\$3,498	\$199,200
\$16,700	\$1,468	\$2,219	\$2,762	\$3,138	\$3,513	\$200,400
\$16,800	\$1,473	\$2,227	\$2,773	\$3,151	\$3,528	\$201,600
\$16,900	\$1,478	\$2,235	\$2,784	\$3,164	\$3,543	\$202,800
\$17,000	\$1,483	\$2,243	\$2,795	\$3,177	\$3,558	\$204,000
\$17,100	\$1,488	\$2,251	\$2,806	\$3,190	\$3,573	\$205,200
\$17,200	\$1,493	\$2,259	\$2,817	\$3,203	\$3,588	\$206,400
\$17,300	\$1,498	\$2,267	\$2,828	\$3,216	\$3,603	\$207,600
\$17,400	\$1,503	\$2,275	\$2,839	\$3,229	\$3,618	\$208,800
\$17,500	\$1,508	\$2,283	\$2,850	\$3,242	\$3,633	\$210,000
\$17,600	\$1,513	\$2,291	\$2,861	\$3,255	\$3,648	\$211,200
\$17,700	\$1,518	\$2,299	\$2,872	\$3,268	\$3,663	\$212,400
\$17,800	\$1,523	\$2,307	\$2,883	\$3,281	\$3,678	\$213,600
\$17,900	\$1,528	\$2,315	\$2,894	\$3,294	\$3,693	\$214,800

\$18,000	\$1,533	\$2,323	\$2,905	\$3,307	\$3,708	\$216,000
\$18,100	\$1,538	\$2,331	\$2,916	\$3,320	\$3,723	\$217,200
\$18,200	\$1,543	\$2,339	\$2,927	\$3,333	\$3,738	\$218,400
\$18,300	\$1,548	\$2,347	\$2,938	\$3,346	\$3,753	\$219,600
\$18,400	\$1,553	\$2,355	\$2,949	\$3,359	\$3,768	\$220,800
\$18,500	\$1,558	\$2,363	\$2,960	\$3,372	\$3,783	\$222,000
\$18,600	\$1,563	\$2,371	\$2,971	\$3,385	\$3,798	\$223,200
\$18,700	\$1,568	\$2,379	\$2,982	\$3,398	\$3,813	\$224,400
\$18,800	\$1,573	\$2,387	\$2,993	\$3,411	\$3,828	\$225,600
\$18,900	\$1,578	\$2,395	\$3,004	\$3,424	\$3,843	\$226,800
\$19,000	\$1,583	\$2,403	\$3,015	\$3,437	\$3,858	\$228,000
\$19,100	\$1,588	\$2,411	\$3,026	\$3,450	\$3,873	\$229,200
\$19,200	\$1,593	\$2,419	\$3,037	\$3,463	\$3,888	\$230,400
\$19,300	\$1,598	\$2,427	\$3,048	\$3,476	\$3,903	\$231,600
\$19,400	\$1,603	\$2,435	\$3,059	\$3,489	\$3,918	\$232,800
\$19,500	\$1,608	\$2,443	\$3,070	\$3,502	\$3,933	\$234,000
\$19,600	\$1,613	\$2,451	\$3,081	\$3,515	\$3,948	\$235,200
\$19,700	\$1,618	\$2,459	\$3,092	\$3,528	\$3,963	\$236,400
\$19,800	\$1,623	\$2,467	\$3,103	\$3,541	\$3,978	\$237,600
\$19,900	\$1,628	\$2,475	\$3,114	\$3,554	\$3,993	\$238,800
\$20,000	\$1,633	\$2,483	\$3,125	\$3,567	\$4,008	\$240,000
\$20,100	\$1,638	\$2,491	\$3,136	\$3,580	\$4,023	\$241,200
\$20,200	\$1,643	\$2,499	\$3,147	\$3,593	\$4,038	\$242,400
\$20,300	\$1,648	\$2,507	\$3,158	\$3,606	\$4,053	\$243,600
\$20,400	\$1,653	\$2,515	\$3,169	\$3,619	\$4,068	\$244,800
\$20,500	\$1,658	\$2,523	\$3,180	\$3,632	\$4,083	\$246,000
\$20,600	\$1,663	\$2,531	\$3,191	\$3,645	\$4,098	\$247,200
\$20,700	\$1,668	\$2,539	\$3,202	\$3,658	\$4,113	\$248,400
\$20,800	\$1,673	\$2,547	\$3,213	\$3,671	\$4,128	\$249,600
\$20,900	\$1,678	\$2,555	\$3,224	\$3,684	\$4,143	\$250,800
\$21,000	\$1,683	\$2,563	\$3,235	\$3,697	\$4,158	\$252,000
\$21,100	\$1,688	\$2,571	\$3,246	\$3,710	\$4,173	\$253,200
\$21,200	\$1,693	\$2,579	\$3,257	\$3,723	\$4,188	\$254,400
\$21,300	\$1,698	\$2,587	\$3,268	\$3,736	\$4,203	\$255,600
\$21,400	\$1,703	\$2,595	\$3,279	\$3,749	\$4,218	\$256,800
\$21,500	\$1,708	\$2,603	\$3,290	\$3,762	\$4,233	\$258,000
\$21,600	\$1,713	\$2,611	\$3,301	\$3,775	\$4,248	\$259,200
\$21,700	\$1,718	\$2,619	\$3,312	\$3,788	\$4,263	\$260,400
\$21,800	\$1,723	\$2,627	\$3,323	\$3,801	\$4,278	\$261,600
\$21,900	\$1,728	\$2,635	\$3,334	\$3,814	\$4,293	\$262,800
\$22,000	\$1,733	\$2,643	\$3,345	\$3,827	\$4,308	\$264,000
\$22,100	\$1,738	\$2,651	\$3,356	\$3,840	\$4,323	\$265,200
\$22,200	\$1,743	\$2,659	\$3,367	\$3,853	\$4,338	\$266,400
\$22,300	\$1,748	\$2,667	\$3,378	\$3,866	\$4,353	\$267,600
\$22,400	\$1,753	\$2,675	\$3,389	\$3,879	\$4,368	\$268,800
\$22,500	\$1,758	\$2,683	\$3,400	\$3,892	\$4,383	\$270,000
\$22,600	\$1,763	\$2,691	\$3,411	\$3,905	\$4,398	\$271,200
\$22,700	\$1,768	\$2,699	\$3,422	\$3,918	\$4,413	\$272,400

\$22,800	\$1,773	\$2,707	\$3,433	\$3,931	\$4,428	\$273,600
\$22,900	\$1,778	\$2,715	\$3,444	\$3,944	\$4,443	\$274,800
\$23,000	\$1,783	\$2,723	\$3,455	\$3,957	\$4,458	\$276,000
\$23,100	\$1,788	\$2,731	\$3,466	\$3,970	\$4,473	\$277,200
\$23,200	\$1,793	\$2,739	\$3,477	\$3,983	\$4,488	\$278,400
\$23,300	\$1,798	\$2,747	\$3,488	\$3,996	\$4,503	\$279,600
\$23,400	\$1,803	\$2,755	\$3,499	\$4,009	\$4,518	\$280,800
\$23,500	\$1,808	\$2,763	\$3,510	\$4,022	\$4,533	\$282,000
\$23,600	\$1,813	\$2,771	\$3,521	\$4,035	\$4,548	\$283,200
\$23,700	\$1,818	\$2,779	\$3,532	\$4,048	\$4,563	\$284,400
\$23,800	\$1,823	\$2,787	\$3,543	\$4,061	\$4,578	\$285,600
\$23,900	\$1,828	\$2,795	\$3,554	\$4,074	\$4,593	\$286,800
\$24,000	\$1,833	\$2,803	\$3,565	\$4,087	\$4,608	\$288,000
\$24,100	\$1,838	\$2,811	\$3,576	\$4,100	\$4,623	\$289,200
\$24,200	\$1,843	\$2,819	\$3,587	\$4,113	\$4,638	\$290,400
\$24,300	\$1,848	\$2,827	\$3,598	\$4,126	\$4,653	\$291,600
\$24,400	\$1,853	\$2,835	\$3,609	\$4,139	\$4,668	\$292,800
\$24,500	\$1,858	\$2,843	\$3,620	\$4,152	\$4,683	\$294,000
\$24,600	\$1,863	\$2,851	\$3,631	\$4,165	\$4,698	\$295,200
\$24,700	\$1,868	\$2,859	\$3,642	\$4,178	\$4,713	\$296,400
\$24,800	\$1,873	\$2,867	\$3,653	\$4,191	\$4,728	\$297,600
\$24,900	\$1,878	\$2,875	\$3,664	\$4,204	\$4,743	\$298,800
\$25,000	\$1,883	\$2,883	\$3,675	\$4,217	\$4,758	\$300,000

5. That the examples following Section 10(g)(2) of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.) be, and the same are hereby, amended to read as follows:

Example 1: There are two children living with each parent; Parent One has income of \$3,000 per month, while Parent Two's monthly income is \$1,000. Basic ~~Monthly~~ Child Support from the schedule for the four is \$1,173. For each of the two children living with Parent Two we assign one-fourth of that amount, or \$293. For each of them that amount is multiplied by 1.5, which is \$440. The support for each of the children living with Parent One is computed in the same fashion. Parent One is obligated for 75% of the support of the children living with Parent Two, because Parent One earns 75% of the total income. That would be $.75 \times 440 \times 2 = \660 . Parent Two is obligated for 25% of the support of the children living with Parent One. That would be $.25 \times 440 \times 2 = \220 . Offsetting the amounts, Parent One would pay Parent Two approximately \$440 per month.

Example 2: There are three children living with Parent Two, and one with Parent One. Incomes: Parent One - \$3,000/month - Parent Two - \$1,000/month. Going to the Basic ~~Monthly~~ Child Support Guidelines Schedule, the Basic ~~Monthly~~ Child Support for the four is \$1,173 monthly. Dividing by four results in \$293 for each child. For one child in each home that amount is to be multiplied by 1.5, setting the support for each of them at \$440. The other two children in the home of Parent Two are to be supported at the base level. Therefore, the total support amount for the three children living with Parent

Two is $\$440 + (2 \times 293) = \$1,026$. Parent One earns 75 percent of the total income and therefore is obligated for 75 percent of the total support for those children. That would be $.75 \times \$1,026 = \769.50 . Parent Two must provide 25 percent of the total support for the child living with Parent One, or $.25 \times \$440 = \110 . Offsetting the amounts, Parent One should pay Parent Two about \$660 per month.

6. That Section 11 of the Child Support Guidelines in Rule 6(c)(6) of the Idaho Rules of Civil Procedure (I.R.C.P.) be, and the same is hereby, amended to read as follows:

Section 11. Disability and Retirement Benefits Paid to Child. When disability dependency benefits or dependency retirement benefits are paid on behalf of or on account of the child or children of a disabled or retired person, the amount of compensation paid for the children shall be treated for all purposes as if the disabled or retired paying parent paid the compensation toward satisfaction of the child support obligation award and the amount paid shall be included in the Guideline Income of the paying parent. If the amount paid to the children exceeds the current child support obligation of the disabled or retired person, such excess shall be credited against any child support in arrearage accruing after disablement or retirement, but such excess shall not be credited against any future child support obligation. However, under no circumstance shall the disabled or retired person receive reimbursement or payment of any part of such excess above the current child support obligation. Payments received as a result of the child's disability are not income of either parent.

IT IS FURTHER ORDERED, that this order and these amendments shall be effective the first day of July, 2008.

IT IS FURTHER ORDERED, that the above designation of the striking of words from the Rules by lining through them, and the designation of the addition of new portions of the Rules by underlining such new portion is for the purposes of information only as amended, and NO OTHER AMENDMENTS ARE INTENDED. The lining through and underlining shall not be considered a part of the permanent Idaho Child Support Guidelines (I.C.S.G.).

IT IS FURTHER ORDERED, that the Clerk of the Court shall cause notice of this Order to be published in one issue of *The Advocate*.

DATED this 4th day of April, 2008.

By Order of the Supreme Court

_____/s/_____
Daniel T. Eismann, Chief Justice

ATTEST:_____/s/_____
Clerk